

# EXHIBIT J

## Mogel, Bruce

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**From:** Mogel, Bruce  
**Sent:** Friday, December 22, 2006 12:27 PM  
**To:** Palfini, Lawrence  
**Cc:** Gutierrez, Alberto  
**Subject:** RE: Manhasset

I spoke with NUS as soon as they notified me. Because of the potential annual savings of over \$372,000.00, and given the fact that this could have not been caught without NUS, we could owe them ½ of that savings. The question was, when would we have caught it if not for them?

I sort of challenged that and felt that we would split the savings from the starting point to the time they discovered it. But you may want to look at the contract again.

Shook the hell out of me.

Bruce Mogel  
Director Retail Facilities

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**From:** Palfini, Lawrence  
**Sent:** Friday, December 22, 2006 12:21 PM  
**To:** Mogel, Bruce  
**Cc:** Gutierrez, Alberto  
**Subject:** RE: Manhasset

**Bruce:**

10/11/2007



**Yet another example why A/P should not be processing utility invoices. NUS may be expanding their service offering in the near future to include Bill Pay services, I asked Christine to forward us information and I will schedule a follow up meeting.**

**Larry**

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**From:** Mogel, Bruce  
**Sent:** Fri 12/22/2006 12:18 PM  
**To:** Ziegler, Eric  
**Cc:** Palfini, Lawrence; Feld, Warren; Gutierrez, Alberto; Fish, Christopher; Ensor, Brian; Lutz, Sandy  
**Subject:** Manhasset

**Eric,**

According to NUS (National Utility Service) The Manhasset store (035) has been over billed by ConEd and LIPA since September.

Overpayments were approximately \$93,000.00 according to NUS over the past three months.

NUS is investigating this with the utility. Please send copies of any and all bills you may still have for Manhasset to NUS.

Records indicate we have made payments as recently as December 15<sup>th</sup> to Con Ed and LIPA December 8<sup>th</sup>.

They recommend that you notify me immediately if you receive a ConEd or LIPA bill for Manhasset prior to processing and I will contact NUS who will subsequently contact Con Ed.

NUS is in the process of officially notifying these utilities of the potential error and overpayments, however they cannot guarantee a power shutdown if we do not pay a bill even if it's in error.

Again, please notify me immediately when you receive any ConEd or LIPA bills for Manhasset and I will be in immediate contact with NUS to determine the status of our account prior to processing payment.

Thanks for your attention to this matter,

Bruce Mogel  
Director Retail Facilities

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